

EXHIBIT A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

| | | |
|--------------------------|---|-------|
| UNITED STATES OF AMERICA |) | |
| |) | |
| Petitioner, |) | |
| |) | No. |
| v. |) | |
| |) | Judge |
| DUANE J. TERRAZAS, |) | |
| |) | |
| Respondent. |) | |

DECLARATION OF REVENUE OFFICER LEE SILA

I, Lee Sila declare:

1. I am employed as a revenue officer in the Small Business/Self-Employed Division of the Internal Revenue Service at Downers Grove, Illinois 60515. Pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, 26 C.F.R. § 301.7602-1T, and Internal Revenue Service Delegation Order No. 4 (as revised), I am authorized to issue administrative summonses.

2. In my capacity as a revenue officer, I am attempting to collect the tax liabilities of Duane J. Terrazas for the calendar years ending December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2006, and December 31, 2007.

3. In furtherance of my above-described collection activity and in accordance with section 26 U.S.C. § 7602, I issued an IRS administrative summons to Duane J. Terrazas on December 15, 2009. The summons directed Terrazas to appear at 9a.m on January 12, 2010, to give testimony and produce for examination documents and records related to assets, liabilities, accounts held in Duane J. Terrazas's name or other data as described in said summons. A copy of the summons is attached as Exhibit B to the United States' Petition to Enforce IRS Summons.

4. In accordance with 26 U.S.C. § 7603, I served an attested copy of the summons described in paragraph three, above, on respondent Duane J. Terrazas by leaving it at his last and usual place of abode as evidenced by the certificate of service. A true and correct copy of the certificate of service is included as a part of Exhibit B to the United States' Petition to Enforce IRS Summons.

5. On January 12, 2010, the respondent did appear but did not produce any of the summonsed information.

6. On March 15, 2010, a letter was sent to Terrazas proposing an alternative appointment to comply with the summons, scheduled for April 6, 2010 at 9:00 a.m.

7. Respondent failed to appear for the April 6, 2010 appointment; respondent's failure to comply with the summons continues to the date of this declaration.

8. The documents, records and other data sought by the summons are not already in the possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for issuance of the summons have been followed.

10. It is necessary to obtain the testimony and to examine the documents, records, or other data sought by the summons in order to properly collect the federal tax liabilities of Duane J. Terrazas for the calendar years ending December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2006, and December 31, 2007.

11. No Justice Department referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect with respect to Duane J. Terrazas for the years under investigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 25th day of August, 2010.

s/ Lee Sila

Revenue Officer Lee Sila
Internal Revenue Service